



Internal Controls Checklist

Cash

Activity: *Bowling Center*

QUESTION	YES	NO	NA	REMARKS
EVENT CYCLE 1: Issuance and Acceptance of Responsibility				
Does the activity have a change fund?	Yes			
Has the change fund custodian signed documentation for acceptance of the fund?	Yes			
Does the activity have a petty cash fund?	Yes			
Has the petty cash fund custodian signed documentation for acceptance of the fund?	Yes			
EVENT CYCLE 2: Physical Security				
Are all cash funds secured in a locked container when not in use?	Yes			
Are opened safes attended at all times?	Yes			
Are documents posted showing personnel with access to the safe(s)?	Yes			
Is the number of persons with container access limited to four per AR 600-50?	Yes			
Are combinations and/or locks changed when a change in authorized personnel occurs, or security is compromised?	Yes			
Is the chain-of-custody over funds always maintained by use of DA Form 4082 or other documentation?	Yes			
EVENT CYCLE 3: Sales / Change Fund Operations				
Are cash registers or pre-numbered receipts used to record all sales?	Yes			
Are pre-numbered forms controlled and accounted for?	Yes			
Are all sales individually rung on cash registers?	Yes			
Are cash registers operated with the drawer closed between sales?	Yes			
Is access restricted to the read function (sales summary) for each cash register?	Yes			
Are overrings and underrings noted on register tapes, initialed by supervisor, and adjusted from sales?	Yes			
Are cash overages and shortages reported on DA Form 4082? Are they tracked and evaluated when necessary?	Yes			

Don Linder 14 March 06
Reviewing Supervisor Date